FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >	Lisbon
Enter Calendar Reporting Year Here > (January 1 to December 31) Enter Optional Reporting Year Here >	2011 n/a
(July 1 to June 30) DOES THE TOWNICITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR	
CAPITAL PROJECT FUNDS?	Enter Yes or No in box above & see instructions.
	ndar reporting year for this report in C7 (optional reporting year in cell C9). ounts for some expenditures as proprietary or capital project funds.
	State of New Hampshire Department of Revenue Administration
	Municipal Services Division
	P.O. Box 487
	Concord, NH 03302-0487
	Telephone: (603) 230-5090
Return Completed Form By J	April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year
Date Signed:	GOVERNING BODY (SELECTMEN) [] [] [] [] [] [] [] [] [] [] [] [] []
Suit h Gober	<u>-</u>
The officer	
Under penalties of perjury, I declare that I have examined the inform the city/town officials, this declaration is based on all information of the	PREPARER nation contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than which the preparer has knowledge.)
Preparer (Please print or type)	Signature (0 A V) 1
Sheryl A Pratt	Shery A. Flath
Regular Office Hours 8:00 AM to 5:00 PM	Email address spratt@piodzik.com
FOR DRA USE ONLY	MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487
RECEIVED	(603)230-5090
JUL 12 2017	

NH DEPT OF REVIADMIN

MUNICIPAL SERVICES

MS-5

MS-5	Financial Report of the Budget - Town/City of	Lisbon
MIO-0	rmancial Report of the budget - Town/City of	LISDON

		Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Explain Below	
		20.740		
4130-4139	Executive	89,546		87,105
	Election, Reg. & Vital Statistics	60,756		59,197
	Financial Administration	95,079		86,747
4152	Property Assessment	23,855		24,133
4153	Legal Expense	37,500	, , , , , , , , , , , , , , , , , , , 	28,205
	Personnel Administration	12,967		12,967
4191-4193	Planning & Zoning	7,037		4,114
4194	General Government Buildings	48,188	_ ·	54,442
4195	Cemeteries .	17,000		17,000
4196	Insurance	52,479		52,083
4197	Advertising & Regional Assoc.	2,606		2,607
4199	Other General Government	2		655
4210-4214	Police	385,010		396,208
4215-4219	Ambulance	1		2,452
4220-4229	Fire	132,359		114,914
4240-4249	Building Inspection	10,200		10,369
4290-4298	Emergency Management	750		2,200
4299	Other (Incl. Communications)	48,304		47,520
4301-4309	Airport Operations			
4311	Administration		•	
4312	Highways & Streets	469,483		581,931
4313	Bridges			,001
4316	Street Lighting	20,000	·	20,496
4319	Other	98,041		
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	202,551		190,441
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
		a allahara a cari ya a a a a a a a a a a a a a a a a a a		aa maa aa

Acct.#	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)				
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<u> </u>	г	Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
l		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#	and the second	Final MS-2	Explain Below	
4331	Administration			
	Water Services	26,500	***	
	Water Treatment, Conserv.& Other	20,000		
1351-4352	Admin. and Generation		-	
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
				·
4411	Administration	500		
4414	Pest Control	1		
1415-4419	Health Agencies & Hosp. & Other	28,476		28,476
1441-4442	Administration & Direct Assist.	25,000		22,653
4444	Intergovernmental Welfare Pyrnts			
1445-4449	Vendor Payments & Other			
		40.000		14.671
-	Parks & Recreation	10,800	- · · · · · · · · · · · · · · · · · · ·	11,074
	Library Dataiotic Durance	66,762	 	66,762
	Patriotic Purposes Other Culture & Recreation	1,000		937
4009	Other Culture & Recreation	L		
611-4612	Admin.& Purch. of Nat. Resources			
	Other Conservation			
1631-4632	Redevelopment and Housing	****		
	Economic Development	1		
	Marine Barrell			
4711	Princ Long Term Bonds & Notes	26,935		23,839
	Interest-Long Term Bonds & Notes	4,502		2,826
	Int. on Tax Anticipation Notes	7,000	- 10000	8,131
790-4799	Other Debt Service	1,000		

	Explanation for "Other Authorizations" (Column 4)
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
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MS-5	Financial Report of the Budget - To	own/City of	Lisbon	
		Managaration of Managara		0011

		Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
Acct.#	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4901	Land	1	the second second second	este ^{co} de la companya della companya della companya de la companya de la companya della compan
4902	Machinery, Vehicles & Equipment	466,001		223,966
4903	Buildings	22,001		236
4909	Improvements Other Than Bidgs.	11,000		17,975
· ·		,		17,870
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	210,349		
	- Water	136,741	v =	26,500
	- Electric			20,000
	- Airport			
4915	To Capital Reserve Fund			<u>.</u> .
4916	To Expend.Trust Fund - not #4917			
4917	To Health Maint, Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
-				
4931	Taxes Assessed for County	166,337		166,337
4932	Taxes Assessed for Village Dist.			100,337
4933	Taxes Assessed for Local Educ.	1,475,956		1,475,956
4934	Taxes Assessed for State Educ.	255,043	· · · · · · · · · · · · · · · · · · ·	255,043
4939	Payments to Other Governments	255,510		200,043
ess Proprie	tary Funds or Capital Project Funds			
		4,755,621	0	4,126,497

Explanation for "Other Authorizations" (Column 4) Acct. # (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)				

NH law requires all municipalities to gross appropriate. Full disclosure of those <u>appropriations and offsetting revenues</u> are required on this report.

Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure.

See the municipality's audited financials for more information on proprietary funds or capital project funds.

MS-5	Financial Report of the Budget - Town/City of	Lisbo	n
		2011	Reporting Year
		nin	On EV Bonomina Vaca

1	2	3	n/a	Op FY Reporting Year
Acct.#	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues	
3110	Property Taxes (commitment less overlay)	3,111,259	3,172,357	
3120	Land Use Change Taxes - General Fund	9,490	13,009	1
3121	Land Use Change Taxes - Conservation Fund	9,430	13,009	
3180	Resident Taxes			
3185	Timber Taxes	16,900	12,015	
3186	Payment in Lieu of Taxes	10,000	12,010	
3187	Excavation Tax (\$.02 cents per cu yd)	1,464	1,465	
3189	Other Taxes	1,404	1,400	
3190	Interest & Penalties on Delinquent Taxes	110,000	103,189	
	Inventory Penalties	110,000	100,100	
	The state of the s			
3210	Business Licenses & Permits	4,123	4,274	
3220	Motor Vehicle Permit Fees	228,450	222,365	
3230	Building Permits	3,145	3,590	
3290	Other Licenses, Permits & Fees	3,780	4,255	
3311-3319	From Federal Government	60,000	17-00	
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	71,251	71,252	
3353	Highway Block Grant	95,827	95,824	
3354	Water Pollution Grant	14,139		
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	1,364	1,397	
3379	From Other Governments	15,000	17,200	
	Hart Hart			
3401-3406	Income from Departments	223,600	214,907	
3409	Other Charges			
3501	Sale of Municipal Property	30,900	907	
3502	Interest on Investments	500	. 640	•
3503-3509	Other	1,565	4,239	
\$1, 12, 13, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	and the second s			
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds	242.040		
	Sewer - (Offset)	240,349		
	Water - (Offset)	161,741		
	Electric - (Offset)			
2015	Airport - (Offset)	40.000	40.000	
3915	From Capital Reserve Funds	19,000	19,000	
3916	From Trust & Fiduciary Funds		29	
3917	Transfers from Conservation Fund			
3934	Proceeds from Long Term Bonds & Notes	303 000	100.404	
	Proceeds from Long Term Bonds & Notes ary Funds or Capital Project Funds	303,000	199,404	
-cas riopilet	ary reads or Capital Project Puritis	4,726,847	4,161,318	
			,	•

b. Investments 1030 5,153 5,156 c. Restricted Assets d. Taxes receivable 1080 348,715 382,856 e. Tax ilens receivable 1110 228,146 381,944 f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 a. Warrants and accounts payable 2020 30,079 17,122 b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 h. Notes payable - Current 2250 c. Other payables 2270 d. Assigned Fund Balance 2440 34,199 b. Restricted Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463	General Fund Balance Sheet for Town/City of		Lisbon onal Reporting Year =	2011 n/a	
b. Investments c. Restricted Assets d. Taxes receivable d. Taxes receivable 1080 348,715 382,856 e. Tax liens receivable 1110 228,146 381,944 f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other governments 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 a. Warrants and accounts payable b. Compensated absences payable c. Contracts payable d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 e. Due for other funds 2220 g. Deferred revenue 1, Notes payable - Current 2230 g. Deferred revenue 1, Notes payable - Current 2250 g. Deferred revenue 1, Other payables 2270 440 34,199 25,613 a. Nonspendable Fund Balance 2440 34,199 c. Committed Fund Balance 2450 g. Restricted Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2490 8,935 221,499 202,593 230,434 265,255					
b. Investments c. Restricted Assets d. Taxes receivable d. Taxes receivable 1080 348,715 382,856 e. Tax liens receivable 1110 228,146 381,944 f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other governments 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 a. Warrants and accounts payable b. Compensated absences payable c. Contracts payable d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 e. Due for other funds 2220 g. Deferred revenue 1, Notes payable - Current 2230 g. Deferred revenue 1, Notes payable - Current 2250 g. Deferred revenue 1, Other payables 2270 440 34,199 25,613 a. Nonspendable Fund Balance 2440 34,199 c. Committed Fund Balance 2450 g. Restricted Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2490 8,935 221,499 202,593 230,434 265,255	a. Cash and equivalents	1010	491,305	360.847	
c. Restricted Assets d. Taxes receivable	b. Investments	1030			
e. Tax liens receivable 1110 228,146 381,944 f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 i. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 1,168,848 1,168,848 2050 d. Due to other governments 2070 45,086 43,978 e. Due to other governments 2070 45,086 43,978 g. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable 2230 220 39,603 25,613 d. Notes payable 2270 2260 d. Due to other funds 2230 d. Due to other funds 2230 d. Due to other funds 2230 d. Due to other funds 2250 d. Due to other fund Balance 2450 d. Due to other fund Balance 2450 d. Due to other fund Balance 2460 d. Due to other fund Balance 2460 d. Due to other fund Balance 2490 8,935 28,463 d. Due to other fund Balance 2490 8,935 28,463 d. Due to other fund Balance 2490 8,935 221,499 202,593 d. Due to other fund Balance 2490 8,935 221,499 202,593	c. Restricted Assets				
e. Tax liens receivable 1110 228,146 381,944 f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 i. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 1,168,848 1,168,848 2050 d. Due to other governments 2070 45,086 43,978 e. Due to other governments 2070 45,086 43,978 g. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable 2230 220 39,603 25,613 d. Notes payable 2270 2260 d. Due to other funds 2230 d. Due to other funds 2230 d. Due to other funds 2230 d. Due to other funds 2250 d. Due to other fund Balance 2450 d. Due to other fund Balance 2450 d. Due to other fund Balance 2460 d. Due to other fund Balance 2460 d. Due to other fund Balance 2490 8,935 28,463 d. Due to other fund Balance 2490 8,935 28,463 d. Due to other fund Balance 2490 8,935 221,499 202,593 d. Due to other fund Balance 2490 8,935 221,499 202,593	d. Taxes receivable	1080	348,715	382,856	
f. Accounts receivable 1150 45,574 1,617 g. Due from other governments 1260 662 2,200 h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 a. Warrants and accounts payable 2020 30,079 17,122 b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 45,086 43,978 d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 915,404 903,593 h. Notes payable - Current 2230 915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2460 440 c. Committed Fund Balance 2460 440 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance <td>e. Tax liens receivable</td> <td>1110</td> <td></td> <td></td>	e. Tax liens receivable	1110			
g. Due from other governments h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 a. Warrants and accounts payable b. Compensated absences payable c. Contracts payable 2020 30,079 17,122 b. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds g. Deferred revenue 2220 h. Notes payable - Current 2230 b. Other payables 2270 2440 2550 2670 270 270 270 270 270 270 270 270 270 2	f. Accounts receivable	1150			
h. Due from other funds 1310 26,283 29 i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 a. Warrants and accounts payable 2020 30,079 17,122 b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 g. Deferred revenue 2220 g. Deferred revenue 2220 g. Deferred revenue 2250 g. Deferred revenue 2250 g. Deferred to the funds 2250 g. Deferred funds 2250 g. Deferred funds 2250 g. Deferred 2250	g. Due from other governments	1260			
i. Other current assets 1400 34,199 j. Tax deeded property (subject to resale) 1670	h. Due from other funds	1310	26,283	**************************************	
1, Tax deeded property (subject to resale) 1670 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838 1,168,848 1,145,838	i. Other current assets	1400			
a. Warrants and accounts payable 2020 30,079 17,122 b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 2050 2050 2050 2050 2050 2050 205	j. Tax deeded property (subject to resale)	1670			
a. Warrants and accounts payable 2020 30,079 17,122 b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 2050 2050 2050 2050 2050 2050 205			1,145,838	1,168,848	
b. Compensated absences payable 2030 13,123 16,041 c. Contracts payable 2050 d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 l. Bonds payable - Current 2250 l. Other payables 2270 l. Other payables 2270 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 e. Unassigned Fund Balance 2550 230,434 265,255					
Description	a. Warrants and accounts payable	2020	30,079	17,122	
d. Due to other governments 2070 45,086 43,978 e. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 g. Bonds payable - Current 2250 g. Other payables 2270 a. Nonspendable Fund Balance 2440 903,593 a. Nonspendable Fund Balance 2450 b. Restricted Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	b. Compensated absences payable	2030	13,123		
E. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 l. Bonds payable - Current 2250 l. Other payables 2270 915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 a. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	c. Contracts payable	2050			
E. Due to school districts 2075 787,513 800,839 f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 l. Bonds payable - Current 2250 l. Other payables 2270 915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 a. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	d. Due to other governments	2070	45,086	43,978	
f. Due to other funds 2080 39,603 25,613 g. Deferred revenue 2220 h. Notes payable - Current 2230 l. Bonds payable - Current 2250 j. Other payables 2270 a. Nonspendable Fund Balance 2440 903,593 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	e. Due to school districts	2075	787,513		
g. Deferred revenue 2220	f. Due to other funds	2080	39,603		
1. Bonds payable - Current 2250 i. Other payables 2270 915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	g. Deferred revenue	2220			
Other payables 2270 915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	h. Notes payable - Current	2230			
915,404 903,593 a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	I. Bonds payable - Current	2250			
a. Nonspendable Fund Balance 2440 34,199 b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	j. Other payables	2270			
b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255			915,404	903,593	
b. Restricted Fund Balance 2450 c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	a. Nonspendable Fund Balance	2440		34.199	
c. Committed Fund Balance 2460 d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	b. Restricted Fund Balance	1		,	
d. Assigned Fund Balance 2490 8,935 28,463 e. Unassigned Fund Balance 2530 221,499 202,593 230,434 265,255	c. Committed Fund Balance				
2530 221,499 202,593 230,434 265,255	d. Assigned Fund Balance		8,935	28,463	
230,434 265,255	e. Unassigned Fund Balance				

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)		
	Marin San Steel MarkS (1)		
	Total Revenues From Page 5	4,161,318	
	Less Expenditures From Page 4	4,126,497	
	Increase (decrease)	34821	
	Ending Fund Equity From Balance Sheet	265,255	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	230,434	
	Increase (decrease)	34821	2
	all the second s		
1. School di:	strict liability at beg. of year (From balance sheet Acct # 2075, column b)		787,513
2. ADD: Sch	ool district assessment for current year		1,730,999
<u>s.</u> TOTAL LI	ABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		2,518,512
4. SUBTRAC	CT: Payments made to school district	<	1,717,673 >
	(To balance sheet Acct # 2075, column c)		800,839
			' · · · · · ·
1. Short-tern	n (TANS) debt at beginning of year \$		1, 191 = 1 1
2. ADD: Nev	vissues during current year		1,233,131
B. SUBTRAC	CT: Issues retired during current year <		1,233,131 >
l. Short-tern	(TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)		
SAMPI	LE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALIT	TY'S ACTU	AL FIGURES**

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
	(a)	(b)	(c)
Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	29,113	50,000	79,113
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	1,081	10,911	(11,992
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	1,058	1,956	(3,014
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	8,010	7,990	, 16,000
6. Excess of estimate (Add to revenue on page 5)	18,964	29,143	48,107
*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year).			
**The amount in column c will go into line 1(b) for next year's worksheet.			
	(8)	(b)	(c)
Uncollected, end of year	(e) 390,866	(b) 389,934	7
Uncollected, end of year SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)			780,800 16,000

^{**}SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**

MS-5

Financial Report of the Budget

Lisbon

379,260 83,684 388,271 12,670 100,167 66,886 36,733 45,000 920,222 \$ 286,290 \$ 73,841 \$ 1,112,671 Bonds o/s at end of уваг 18,060 5,949 25,993 6,335 11,237 6,267 retired this Bonds year 111,404 86,886 43,000 45,000 issued this Bonds year Ξ 397,320 89,633 414,264 19,005 at beginning Bonds a/s of year Date of final payment 2018 2018 2032 2022 2013 2020 2017 2022 5.00% 3.58% 3.05% 3.05% 4.50% 4.50% 2.90% 2.90% Interest rate Op FY Reporting Year = n/a 6,335 installment Variable Variable Variable Variable Variable Variable Variable Annuel Sanitation Sanitation Highway Sanitation Highway Purpose General Water Water 2011 (2) 523,700 324,465 Reporting Year = 160,000 726,000 111,404 66,886 43,000 45,000 obligation Original Nastewater Aeration System Water System Improvements Wastewater Improvements Description School Generator andfil Closure TOTAL Water Bonds (B) Remarks

